



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, शुक्रवार, 27 जून, 2003/6 आषाढ़, 1925

हिमाचल प्रदेश सरकार

परिवहन विभाग

अधिसूचना

शिमला-171002, 28 मई, 2003

संख्या टी० पी० टी० एफ० (6) 2/2000 -प्राक्पसंशोधन नियम, नामतः हिमाचल प्रदेश मोटर व्हीकलज टैक्सेशन (प्रथम संशोधन) रूलज 2003, मोटरयान अधिनियम, 1988 की धारा-212 के उपबन्धों के अनुसरण में समसंख्यक अधिसूचना तारीख 7 मार्च 2003 द्वारा इनमें सम्भाव्य प्रभावित व्यक्तियों में मोटरयान अधिनियम, 1988 की धारा-212 के अधीन यथा अपेक्षित, इनकी प्रकाशन की तारीख में 30 दिन की अवधि के भीतर आक्षेप और सुझाव आमन्त्रित करने के लिए राजपत्र, हिमाचल प्रदेश (असाधारण) में 27 मार्च, 2003 को प्रकाशित किए गए थे।

2. और सरकार ने, विहित अवधि के भीतर उक्त प्राक्पसंशोधन नियमों में सम्बन्धित जन-माधारण में प्राप्त आक्षेपों और सुझावों पर विचार कर लिया है।

अतः हिमाचल प्रदेश के राज्यपाल, मोटरयान अधिनियम, 1988 की धारा 212 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित नियम बनाते हैं, :—

1. संक्षिप्त नाम और प्रारम्भ—(1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश, मोटर व्हीकलज टैक्सेशन (प्रथम संशोधन) रूलज, 2003 है।

(2) ये राजपत्र, हिमाचल प्रदेश में अन्तिम प्रकाशन की तारीख से प्रवृत्त होंगे।

2. नियम 4-ए का संशोधन.—हिमाचल प्रदेश मोटर व्हीकलज टैक्सेशन रूलज 1974 के विद्यमान नियम 4-ए के स्थान पर निम्नलिखित रखा जाएगा:—

“4A. *Penalty for delay in payment of tax.*—If the owner of the motor vehicle fails to pay the tax due under section 3 of the Act, within the time specified in rule 4 of the said rules or under section 3-A of the Act by the specified date notified as per provision of sub-section (2) of section 3-A of the Act, the taxation authority after giving opportunity of being heard, if so desired by the owner, shall direct that he shall pay the following penalty for delay in the payment of tax, namely :—

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|--|---|
| (i) Delay upto 60 days : | 4 % per week or part thereof of the tax due. |
| (ii) Delay from the 61st day upto 180 day. | 5 % per week or part thereof from 61st to 180th day on the amount of tax due. |
| (iii) From the 181st day onwards. | 6 % per week or part thereof from 181st day onwards on the amount of tax due: |

Provided that the penalty so levied shall not be less than Rs. 200 in any case and shall not exceed the sum of tax due from such owner at time of computing the penalty:

Provided further that the penalty shall be computed on the 16th day of every month which shall be the defined point of time for the purpose of calculating the penalty and the upper ceiling of penalty shall be the cumulative arrears of tax due on date of computation of penalty.”

By order,

AVAY SHUKLA,
Principal Secretary.

[Authoritative English text of Government notification No. TPT-F (6) 2/2000, dated 28-5-2003 as required under clause (3) of Article 348 of the Constitution of India].

TRANSPORT DEPARTMENT

NOTIFICATION

Shimla-171002, the 28th May, 2003

No. TPT-F (6) 2/2000.—Whereas the draft amendment rules titled as the Himachal Pradesh Motor Vehicles Taxation (First amendment) rules, 2003 were published in the Raj-patra, Himachal Pradesh (Extra ordinary) on the 27th March, 2003, vide notification of even number dated 7-3-2003 in pursuance of the provisions of section 212 of the Motor vehicles Act, 1988, for inviting objections and suggestions from person(s) likely to be affected

thereby as required under section 212 of the Motor Vehicles Act, 1988, within a period of 30 days from the date of publication:

And whereas, the Government has considered the objections/suggestions received from general public on the said draft rules;

Now, therefore in exercise of the powers conferred by section (1) of section 212 of Motor Vehicles Act, 1988, the Governor, of Himachal Pradesh is pleased to make the following rules namely :

1. *Short title and commencement.*—(1) These rules shall be called the Himachal Pradesh Motor Vehicles Taxation (First Amendment) Rules, 2003.

(2) These shall come into force from the date of final publication in the Rajpatra, Himachal Pradesh.

2. *Amendment of Rule 4A.*—For the existing rule 4A of the Himachal Pradesh Motor Vehicles Taxation Rules, 1974, the following shall be substituted, namely :—

“4A. *Penalty for delay in payments of tax.*—If the owner of the Motor vehicle fails to pay the tax due under section 3 of the Act, within the time specified in rule 4 of the said rules or under section 3-A of the Act by the specified date notified as per provisions of sub-section (2) of section 3-A of the Act, the taxation authority after giving opportunity of being heard, if so desired by the owner, shall direct that he shall pay the following penalty for delay in the payment of tax namely :—

- | | |
|---|---|
| (i) Delay upto 60 days : | 4% per week or part thereof on the tax due, |
| (ii) Delay from the 61st day upto 180 days. | 5% per week or part thereof from 61st to 180th day on the amount of tax due. |
| (iii) from the 181st day onwards. | 6% per week or part thereof from 181st day onwards on the amount of tax due:— |

Provided that the penalty so levied shall not be less than Rs. 200 in any case and shall not exceed the sum of tax due from such owner at time of computing the penalty :

Provided further that the penalty shall be computed on the 16th day of every month which shall be the defined point of time for the purpose of calculating the penalty and the upper ceiling of penalty shall be the cumulative arrears of tax due on date of computation of penalty.”

By order,

AVAY SHUKLA,
Principal Secretary.

